

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:	X
	§ Chapter 11
	§
LEHMAN BROTHERS HOLDINGS INC.	§ Case No. 08-13555 (JMP)
et al.,	§
Debtors,	§ (Jointly Administered)
	§
	Ref. Docket No. 13417
<hr/>	
	§
	§
In re:	§
	§ Case No. 08-01420 (JMP)
LEHMAN BROTHERS INC.,	§ SIPA
	§
Debtor.	§ Ref. Docket No. 3974
	§
	X

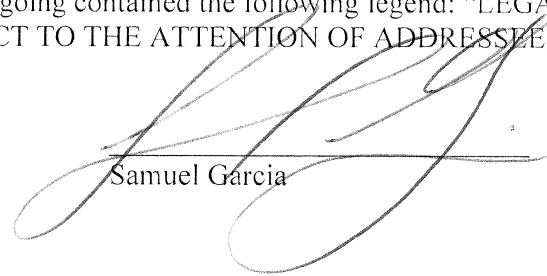
AFFIDAVIT OF SERVICE

STATE OF NEW YORK)
) ss.:
COUNTY OF NEW YORK)

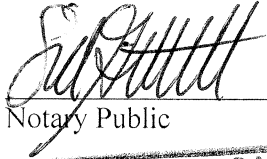
SAMUEL GARCIA, being duly sworn, deposes and says:

1. I am employed as a Noticing Coordinator by Epiq Bankruptcy Solutions, LLC, located at 757 Third Avenue, New York, New York 10017. I am over the age of eighteen years and am not a party to the above-captioned action.
2. On December 13, 2010, I caused to be served the "Fifth Omnibus Notice of Resolution of Objections Relating to the Assumption and Assignment of Purchased Contracts," dated December 13, 2010 [Docket No. 13417 in Case No. 08-13555 and Docket No. 3974 in Case No. 08-01420], by causing true and correct copies to be:
 - a. delivered via electronic mail to those parties listed on the annexed Exhibit A,
 - b. delivered via facsimile to those parties listed on the annexed Exhibit B, and
 - c. enclosed securely in separate postage-prepaid envelopes and delivered via first class mail to those parties listed on the annexed Exhibit C.

3. All envelopes utilized in the service of the foregoing contained the following legend: "LEGAL DOCUMENTS ENVELOSED. PLEASE DIRECT TO THE ATTENTION OF ADDRESSEE, PRESIDENT OR LEGAL DEPARTMENT."


Samuel Garcia

Sworn to before me this
14th day of December, 2010


Notary Public

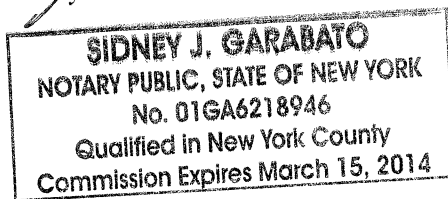


EXHIBIT A

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EXHIBIT B

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Internal Revenue Service	212-436-1931
Office of the US Trustee Andrew D Velez-Rivera	212-668-2255

EXHIBIT C

Claim Name	Address Information
HUGHES HUBBARD & REED LLP	ATTN: CHRISTOPHER K. KIPLOK, JEFFREY S. MARGOLIN ONE BATTERY PARK PLAZA NEW YORK NY 10004-1482
MILBANK TWEED HADLEY & MCCLOY LLP	ATTN: DENNIS F. DUNNE, DENNIS O'DONNELL, EVAN FLECK, WILBUR FOSTER, JR. (COUNSEL FOR THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS OF LEHMAN BROTHERS HOLDINGS INC.) 1 CHASE MANHATTAN PLAZA NEW YORK NY 10005
OFFICE OF THE US TRUSTEE	ANDREW D VELEZ-RIVERA, PAUL SCHWARTZBERG BRIAN MASUMOTO, LINDA RIFKIN, TRACY HOPE DAVIS 33 WHITEHALL STREET, 21ST FLOOR NEW YORK NY 10004
SECURITIES INVESTOR PROTECTION CORPORATION	805 15TH STREET, N.W. SUITE 800 ATTN: KENNETH J. CAPUTO WASHINGTON DC 20005-2215
UNITED STATES BANKRUPTCY COURT	SOUTHERN DISTRICT OF NEW YORK ONE BOWLING GREEN ATTN: HONORABLE JAMES M. PECK NEW YORK NY 10004
WEIL, GOTSHAL & MANGES LLP	ATTN: RICHARD KRASNOW, LORI FIFE, SHAI WAISMAN, JACQUELINE MARCUS (COUNSEL TO LEHMAN BROTHERS HOLDINGS, INC.) 767 FIFTH AVENUE NEW YORK NY 10153

Total Creditor count 6

Claim Name	Address Information
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LOEWS CORP. / LOEWS MIAMI BEACH HOTEL	CC: TINA S. PORTNER LOEWS MIAMI BEACH HOTEL 1601 COLLINS AVENUE MIAMI BEACH FL 33139
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